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From:

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To:

Cc:

Subject: RE: TEFRA - SOL signature block language question

1. Whether a member (not a member manager) of an LLC in a lower tier can bind the entity for purposes of the statute extensions. I understand that sec. 6231 relates to TMP designation, but can we use the reasoning in Treas. Reg. § 301.6231(a)(7)-2(b)(3) to treat each member as a member manager in a lower tier when there is no managing member?

1. No. A manager under state law must sign for the TMP